



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: DEERFIELD WATER UTILITY

Principal Office: 4 NORTH MAIN STREET  
P.O. BOX 66  
DEERFIELD, WI 53531

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I DEAN OTTE of  
(Person responsible for accounts)

DEERFIELD WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/20/2006  
(Date)

VILLAGE ADMINISTRATOR  
(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>WATER OPERATING SECTION</b>	
Water Operating Section Footnotes	W-21
<b>NON-REGULATED SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	N-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	N-09
Sewer Services	N-11
Sewer Mains	N-12
Sewer Operating Section Footnotes	N-13

---

## IDENTIFICATION AND OWNERSHIP

---

**Exact Utility Name:** DEERFIELD WATER UTILITY

**Utility Address:** 4 NORTH MAIN STREET

P.O. BOX 66

DEERFIELD, WI 53531

**When was utility organized?** 1/1/1939

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** DEAN A. OTTE

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**

4 NORTH MAIN STREET

P.O. BOX 66

DEERFIELD, WI 53531

**Telephone:** (608) 764 - 5404

**Fax Number:** (608) 764 - 5807

**E-mail Address:** dotte@deerfieldwi.com

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** ARNALD EVENSEN

**Title:** VILLAGE BOARD PRESIDENT

**Office Address:**

4 NORTH MAIN STREET

P.O. BOX 66

DEERFIELD, WI 53531

**Telephone:** (608) 764 - 5404

**Fax Number:** (608) 764 - 5807

**E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?**    YES

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** THOMAS WIELAND**Title:** PARTNER**Office Address:** REILLY, PENNER & BENTON LLP  
611 NORTH BROADWAY, SUITE 300  
MILWAUKEE, WI 53202**Telephone:** (414) 271 - 7800**Fax Number:** (414) 271 - 6005**E-mail Address:****Date of most recent audit report:** 12/31/2005**Period covered by most recent audit:** 01/01/2005 TO 12/31/2005

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** JOHN DOYLE**Title:** PUBLIC WORKS DIRECTOR**Office Address:**4 NORTH MAIN STREET  
P.O. BOX 66  
DEERFIELD, WI 53531**Telephone:** (608) 764 - 5497**Fax Number:** (608) 764 - 5807**E-mail Address:**

---

**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

---

---

**Names of members of utility commission/committee:**MR ARNOLD EVENSEN, PRESIDENT  
MR PAUL HAAG, TRUSTEE  
MS MARY KIEFER, TRUSTEE  
MR HOWARD MACK, TRUSTEE  
MR JEFF QUAMME, TRUSTEE  
MR GREG SEARLE, TRUSTEE

---

**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

---

**Provide the following information regarding the provider(s) of contract services:**

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	443,438	428,132	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	152,278	119,215	<b>2</b>
Depreciation Expense (403)	74,164	70,874	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	57,541	56,477	<b>5</b>
<b>Total Operating Expenses</b>	<b>283,983</b>	<b>246,566</b>	
<b>Net Operating Income</b>	<b>159,455</b>	<b>181,566</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>159,455</b>	<b>181,566</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	11,465	5,601	<b>10</b>
Miscellaneous Nonoperating Income (421)	7,656	134,415	<b>11</b>
<b>Total Other Income</b>	<b>19,121</b>	<b>140,016</b>	
<b>Total Income</b>	<b>178,576</b>	<b>321,582</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(2,540)	(2,540)	<b>12</b>
Other Income Deductions (426)	16,069	14,948	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>13,529</b>	<b>12,408</b>	
<b>Income Before Interest Charges</b>	<b>165,047</b>	<b>309,174</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	17,960	20,133	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,766	3,766	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>21,726</b>	<b>23,899</b>	
<b>Net Income</b>	<b>143,321</b>	<b>285,275</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,207,469	2,977,350	<b>20</b>
Balance Transferred from Income (433)	143,321	285,275	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	56,186	55,156	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,294,604</b>	<b>3,207,469</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	443,438		443,438	1
<b>Total (Acct. 400):</b>	<b>443,438</b>	<b>0</b>	<b>443,438</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	152,278		152,278	2
<b>Total (Acct. 401-402):</b>	<b>152,278</b>	<b>0</b>	<b>152,278</b>	
<b>Depreciation Expense (403):</b>				
Derived	74,164		74,164	3
<b>Total (Acct. 403):</b>	<b>74,164</b>	<b>0</b>	<b>74,164</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	57,541		57,541	5
<b>Total (Acct. 408):</b>	<b>57,541</b>	<b>0</b>	<b>57,541</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>159,455</b>	<b>0</b>	<b>159,455</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	11,465	0	11,465 11
<b>Total (Acct. 419):</b>	<b>11,465</b>	<b>0</b>	<b>11,465</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		0	0 12
INCREASE IN NET PRESENT VALUE OF LONG TERM REC	7,656	0	7,656 13
<b>Total (Acct. 421):</b>	<b>7,656</b>	<b>0</b>	<b>7,656</b>
<b>TOTAL OTHER INCOME:</b>	<b>19,121</b>	<b>0</b>	<b>19,121</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(2,540)		(2,540) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(2,540)</b>	<b>0</b>	<b>(2,540)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		16,069	16,069 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>16,069</b>	<b>16,069</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(2,540)</b>	<b>16,069</b>	<b>13,529</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	17,960		17,960 18
<b>Total (Acct. 427):</b>	<b>17,960</b>	<b>0</b>	<b>17,960</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND LOSS ON ADV	3,766		3,766 19
<b>Total (Acct. 428):</b>	<b>3,766</b>	<b>0</b>	<b>3,766</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>21,726</b>	<b>0</b>	<b>21,726</b>
<b>NET INCOME:</b>	<b>159,390</b>	<b>(16,069)</b>	<b>143,321</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,337,172	870,297	3,207,469 24
<b>Total (Acct. 216):</b>	<b>2,337,172</b>	<b>870,297</b>	<b>3,207,469</b>
<b>Balance Transferred from Income (433):</b>			
Derived	159,390	(16,069)	143,321 25
<b>Total (Acct. 433):</b>	<b>159,390</b>	<b>(16,069)</b>	<b>143,321</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
TO MUNICIPAL	56,186	0	56,186 29
<b>Total (Acct. 439)--Debit:</b>	<b>56,186</b>	<b>0</b>	<b>56,186</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,440,376</b>	<b>854,228</b>	<b>3,294,604</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0		0		0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0		0		0	2
Payroll	0		0		0	3
Materials	0		0		0	4
Taxes	0		0		0	5
<b>Other (list by major classes):</b>						
NONE	0		0		0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	443,438	0	0	0	<b>443,438</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>443,438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>443,438</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	55,483	0	55,483	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	9,026	0	9,026	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>64,509</b>	<b>0</b>	<b>64,509</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2	1
Electric	0	2
Gas	0	3
Sewer	2	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,939,950	3,871,166	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	603,510	517,080	<b>2</b>
<b>Net Utility Plant</b>	<b>3,336,440</b>	<b>3,354,086</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	147,307	139,651	<b>6</b>
Special Funds (125)	116,297	92,484	<b>7</b>
<b>Total Other Property and Investments</b>	<b>263,604</b>	<b>232,135</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	385,398	397,184	<b>8</b>
Temporary Cash Investments (132)	0		<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	109,370	53,970	<b>11</b>
Other Accounts Receivable (143)	5	121	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	3,993	3,067	<b>14</b>
Materials and Supplies (150)	9,064	10,273	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	17,984		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>525,814</b>	<b>464,615</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,614	15,380	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>11,614</b>	<b>15,380</b>	
<b>Total Assets and Other Debits</b>	<b>4,137,472</b>	<b>4,066,216</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	298,511	298,511	<b>21</b>
Appropriated Earned Surplus (215)	0		<b>22</b>
Unappropriated Earned Surplus (216)	3,294,604	3,207,469	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,593,115</b>	<b>3,505,980</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	364,993	413,998	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>364,993</b>	<b>413,998</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	9,419	32,266	<b>28</b>
Payables to Municipality (233)	60,774	0	<b>29</b>
Customer Deposits (235)	0		<b>30</b>
Taxes Accrued (236)	51,377	53,516	<b>31</b>
Interest Accrued (237)	4,194	4,573	<b>32</b>
Other Current and Accrued Liabilities (238)	7,890	7,633	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>133,654</b>	<b>97,988</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<b>35</b>
Other Deferred Credits (253)	45,710	48,250	<b>36</b>
<b>Total Deferred Credits</b>	<b>45,710</b>	<b>48,250</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		<b>37</b>
Injuries and Damages Reserve (262)	0		<b>38</b>
Pensions and Benefits Reserve (263)	0		<b>39</b>
Miscellaneous Operating Reserves (265)	0		<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,137,472</b>	<b>4,066,216</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,871,166	0	0	0	<b>1</b>
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,998,357	0	0	0	<b>2</b>
Utility Plant in Service - Contributed Plant (101.2)	941,593	0	0	0	<b>3</b>
Utility Plant Purchased or Sold (102)	0	0	0	0	<b>4</b>
Utility Plant in Process of Reclassification (103)	0	0	0	0	<b>5</b>
Utility Plant Leased to Others (104)	0	0	0	0	<b>6</b>
Property Held for Future Use (105)	0	0	0	0	<b>7</b>
Completed Construction not Classified (106)	0	0	0	0	<b>8</b>
Construction Work in Progress (107)	0	0	0	0	<b>9</b>
Utility Plant Acquisition Adjustments (108)	0	0	0	0	<b>10</b>
Other Utility Plant Adjustments (109)	0	0	0	0	<b>11</b>
<b>Total Utility Plant</b>	<b>3,939,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	516,145	0	0	0	<b>12</b>
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	87,365	0	0	0	<b>13</b>
<b>Total Accumulated Provision</b>	<b>603,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,336,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	445,784				<b>445,784</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	74,164				<b>74,164</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,173				<b>5,173</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
	0				<b>0</b>	<b>13</b>
	0				<b>0</b>	<b>14</b>
	0				<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>79,337</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,337</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	8,976				<b>8,976</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
NONE	0				<b>0</b>	<b>21</b>
	0				<b>0</b>	<b>22</b>
	0				<b>0</b>	<b>23</b>
	0				<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>8,976</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,976</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>516,145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>516,145</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	71,296				<b>71,296</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	16,069				<b>16,069</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	0				<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
	0				<b>0</b>	<b>12</b>
	0				<b>0</b>	<b>13</b>
	0				<b>0</b>	<b>14</b>
	0				<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>16,069</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,069</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
	0				<b>0</b>	<b>21</b>
	0	0			<b>0</b>	<b>22</b>
	0				<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>87,365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,365</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	9,064	10,273	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>9,064</b>	<b>10,273</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2001 W & S REVENUE REFUNDING BONDS	3,766	428	11,614	1
<b>Total</b>			<b>11,614</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	298,511	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>298,511</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1998 G.O. BONDS	04/01/1998	03/01/2018	4.75%	36,643	<b>1</b>
2001 W & S REVENUE REFUNDING BONDS	06/15/2001	04/01/2012	4.40%	328,350	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>364,993</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	53,516	1
<b>Accruals:</b>		
Charged water department expense	57,541	2
Charged electric department expense	0	3
Charged sewer department expense	1,204	4
<b>Other (explain):</b>		
none	0	5
<b>Total Accruals and other credits</b>	<b>58,745</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	53,516	6
Social Security taxes	4,935	7
PSC Remainder Assessment	394	8
<b>Other (explain):</b>		
CORRECTION PAYMENT	2,039	9
<b>Total payments and other debits</b>	<b>60,884</b>	
<b>Balance end of year</b>	<b>51,377</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 W & S REV BOND	0	0	0	0	1
1998 G.O. BONDS	403	2,418	2,418	403	2
2001 W & S REV REFUNDING BONDS	4,170	15,542	15,921	3,791	3
<b>Subtotal</b>	<b>4,573</b>	<b>17,960</b>	<b>18,339</b>	<b>4,194</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
CAPITAL LEASE PAYABLE	0	0	0	0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,573</b>	<b>17,960</b>	<b>18,339</b>	<b>4,194</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
RECEIVABLE FROM STA-RIGHT	147,307	2
<b>Total (Acct. 124):</b>	<b>147,307</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	56,999	3
RESERVE ACCOUNT	59,298	4
<b>Total (Acct. 125):</b>	<b>116,297</b>	
<b>Notes Receivable (141):</b>		
NONE	0	5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	109,370	6
Electric	0	7
Sewer (Regulated)	0	8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>109,370</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
<b>Other (specify):</b>		
NSF CHECK FEE	5	12
<b>Total (Acct. 143):</b>	<b>5</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS ON TAX ROLL	3,993	13
<b>Total (Acct. 145):</b>	<b>3,993</b>	
<b>Prepayments (165):</b>		
NONE	0	14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE	0	16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO SEWER UTILITY A/R	49,059	17
PAYABLE TO MUNICIPALITY A/R	11,715	18
<b>Total (Acct. 233):</b>	<b>60,774</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	45,710	19
NONE	0	20
<b>Total (Acct. 253):</b>	<b>45,710</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,963,965	0	0	0	<b>2,963,965</b>	<b>1</b>
Materials and Supplies	9,668	0	0	0	<b>9,668</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	480,964	0	0	0	<b>480,964</b>	<b>4</b>
Customer Advances for Construction	0	0	0	0	<b>0</b>	<b>5</b>
Regulatory Liability	46,980	0	0	0	<b>46,980</b>	<b>6</b>
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,445,689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,445,689</b>	
Net Operating Income	159,455	0	0	0	<b>159,455</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.52%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.52%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	48,250	0	0	0	<b>48,250</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE	0	0	0	0	<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	2,540	0	0	0	<b>2,540</b>	<b>3</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>45,710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,710</b>	

---

## FINANCIAL SECTION FOOTNOTES

---

### Balance Sheet End-of-Year Account Balances (Page F-19)

#### General footnotes

CUSTOMER ACCOUNTS RECIEVABLE (142) - THIS INCREASED BY 55,400.00 OVER 2004 BECAUSE ALL RECEIVABLES ARE BOOKED IN WATER THEN DISTRIBUTED TO SEWER AND THE VILLAGE (GARGAGE & RECYCLING). PAYABLES FOR THESE AMOUNTS ARE SHOWN IN PAYABLES TO MUNICIPALITY (233)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

PAYABLE TO MUNICIPALITY (233) - SEE NOTE IN ITEM #1.

PAYABLE TO MUNICIPALITY (233) - SEE NOTE IN ITEN #1.

---

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	426,472	414,694	1
<b>Total Sales of Water</b>	<b>426,472</b>	<b>414,694</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	6,653	6,766	2
Miscellaneous Service Revenues (471)	2,442	2,126	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,871	4,546	6
<b>Total Other Operating Revenues</b>	<b>16,966</b>	<b>13,438</b>	
<b>Total Operating Revenues</b>	<b>443,438</b>	<b>428,132</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	19,107	20,602	8
Water Treatment Expenses (630-635)	3,869	1,892	9
Transmission and Distribution Expenses (640-655)	44,858	29,258	10
Customer Accounts Expenses (901-904)	26,764	24,809	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	57,680	42,654	13
<b>Total Operation and Maintenance Expenses</b>	<b>152,278</b>	<b>119,215</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	74,164	70,874	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	57,541	56,477	16
<b>Total Other Operating Expenses</b>	<b>131,705</b>	<b>127,351</b>	
<b>Total Operating Expenses</b>	<b>283,983</b>	<b>246,566</b>	
<b>NET OPERATING INCOME</b>	<b>159,455</b>	<b>181,566</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	3	84	2,110	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>84</b>	<b>2,110</b>	
Metered Sales to General Customers (461)				
Residential	812	39,362	199,159	4
Commercial	68	5,336	24,127	5
Industrial	13	4,962	13,539	6
<b>Total Metered Sales to General Customers (461)</b>	<b>893</b>	<b>49,660</b>	<b>236,825</b>	
Private Fire Protection Service (462)	8		9,918	7
Public Fire Protection Service (463)	1		163,686	8
Other Sales to Public Authorities (464)	16	3,716	13,933	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>921</b>	<b>53,460</b>	<b>426,472</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	163,686	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>163,686</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,653	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>6,653</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	2,442	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,442</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	6,584	10
<b>Other (specify):</b>		
SECOND METER INSTALLATION AND MISC	1,287	11
<b>Total Other Water Revenues (474)</b>	<b>7,871</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	<b>1</b>
Purchased Water (601)	0	0	<b>2</b>
Operation Supplies and Expenses (602)	0	0	<b>3</b>
Maintenance of Water Source Plant (605)	0	0	<b>4</b>
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	8,660	11,335	<b>5</b>
Fuel for Power Production (621)	0	0	<b>6</b>
Fuel or Power Purchased for Pumping (622)	9,513	8,801	<b>7</b>
Operation Supplies and Expenses (623)	0	0	<b>8</b>
Maintenance of Pumping Plant (625)	934	466	<b>9</b>
<b>Total Pumping Expenses</b>	<b>19,107</b>	<b>20,602</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	0	0	<b>10</b>
Chemicals (631)	2,275	1,627	<b>11</b>
Operation Supplies and Expenses (632)	0	0	<b>12</b>
Maintenance of Water Treatment Plant (635)	1,594	265	<b>13</b>
<b>Total Water Treatment Expenses</b>	<b>3,869</b>	<b>1,892</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	4,992	5,786	<b>14</b>
Operation Supplies and Expenses (641)	14,832	9,766	<b>15</b>
Maintenance of Distribution Reservoirs and Standpipes (650)	4,752	3,104	<b>16</b>
Maintenance of Mains (651)	5,780	1,847	<b>17</b>
Maintenance of Services (652)	4,628	4,995	<b>18</b>
Maintenance of Meters (653)	4,225	1,218	<b>19</b>
Maintenance of Hydrants (654)	5,315	2,461	<b>20</b>
Maintenance of Other Plant (655)	334	81	<b>21</b>
<b>Total Transmission and Distribution Expenses</b>	<b>44,858</b>	<b>29,258</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,422	3,298	<b>22</b>
Accounting and Collecting Labor (902)	24,288	20,383	<b>23</b>
Supplies and Expenses (903)	1,054	1,128	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>26,764</b>	<b>24,809</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	0	4,744	<b>27</b>
Office Supplies and Expenses (921)	5,897	0	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	16,821	5,852	<b>30</b>
Property Insurance (924)	0	0	<b>31</b>
Injuries and Damages (925)	4,217	4,400	<b>32</b>
Employee Pensions and Benefits (926)	25,781	21,171	<b>33</b>
Regulatory Commission Expenses (928)	0	0	<b>34</b>
Miscellaneous General Expenses (930)	2,581	1,472	<b>35</b>
Transportation Expenses (933)	2,383	5,015	<b>36</b>
Maintenance of General Plant (935)	0	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>57,680</b>	<b>42,654</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>152,278</b>	<b>119,215</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		51,377	52,714	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,204	1,136	2
<b>Net property tax equivalent</b>		<b>50,173</b>	<b>51,578</b>	
Social Security		4,935	4,414	3
PSC Remainder Assessment		394	485	4
Other (specify): CORRECTION PAYMENT		2,039	0	5
<b>Total tax expense</b>		<b>57,541</b>	<b>56,477</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.207650				3
County tax rate	mills		2.784360				4
Local tax rate	mills		5.909150				5
School tax rate	mills		11.380040				6
Voc. school tax rate	mills		1.402200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.683400</b>				10
Less: state credit	mills		1.329802				11
<b>Net tax rate</b>	mills		<b>20.353598</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.909150</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.782240</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.691390</b>				17
<b>Total Tax Rate</b>	mills		<b>21.683400</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.862014</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.353598</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.545082</b>				21
Utility Plant, Jan. 1	\$	<b>3,871,166</b>	3,871,166				22
Materials & Supplies	\$	<b>10,273</b>	10,273				23
<b>Subtotal</b>	\$	<b>3,881,439</b>	<b>3,881,439</b>				24
Less: Plant Outside Limits	\$	<b>639,682</b>	639,682				25
<b>Taxable Assets</b>	\$	<b>3,241,757</b>	<b>3,241,757</b>				26
Assessment Ratio	dec.		0.903300				27
<b>Assessed Value</b>	\$	<b>2,928,279</b>	<b>2,928,279</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.545082</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>51,377</b>	<b>51,377</b>				30
Tax Equivalent per 1994 PSC Report	\$	39,897					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>51,377</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	13,614	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	132,839	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>146,453</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	56,659	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	154,233	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	12,196	0	20
<b>Total Pumping Plant</b>	<b>223,088</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	6,296	0	23
<b>Total Water Treatment Plant</b>	<b>6,296</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	13,614	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	132,839	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>146,453</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	56,659	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	154,233	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	12,196	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>223,088</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	6,296	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,296</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,500	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	572,107	0	26
Transmission and Distribution Mains (343)	1,227,352	11,876	27
Fire Mains (344)	0	0	28
Services (345)	252,865	0	29
Meters (346)	151,995	40,994	30
Hydrants (348)	116,032	4,985	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>2,322,851</b>	<b>57,855</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	137,254	0	34
Office Furniture and Equipment (391)	11,673	0	35
Computer Equipment (391.1)	35,787	1,250	36
Transportation Equipment (392)	21,090	16,649	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	7,021	256	39
Laboratory Equipment (395)	644	0	40
Power Operated Equipment (396)	11,868	0	41
Communication Equipment (397)	183	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	5,365	1,750	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>230,885</b>	<b>19,905</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,929,573</b>	<b>77,760</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>2,929,573</b>	<b>77,760</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	2,500	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	572,107	26
Transmission and Distribution Mains (343)	2,100	0	1,237,128	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	252,865	29
Meters (346)	4,875	0	188,114	30
Hydrants (348)	2,001	0	119,016	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>8,976</b>	<b>0</b>	<b>2,371,730</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	137,254	34
Office Furniture and Equipment (391)	0	0	11,673	35
Computer Equipment (391.1)	0	0	37,037	36
Transportation Equipment (392)	0	0	37,739	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	7,277	39
Laboratory Equipment (395)	0	0	644	40
Power Operated Equipment (396)	0	0	11,868	41
Communication Equipment (397)	0	0	183	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	7,115	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>250,790</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,976</b>	<b>0</b>	<b>2,998,357</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>8,976</b>	<b>0</b>	<b>2,998,357</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	660,620	0	27
Fire Mains (344)	0	0	28
Services (345)	185,584	0	29
Meters (346)	0	0	30
Hydrants (348)	95,389	0	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>941,593</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>941,593</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>941,593</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	0 26
Transmission and Distribution Mains (343)	0	0	660,620 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	185,584 29
Meters (346)	0	0	0 30
Hydrants (348)	0	0	95,389 31
Other Transmission and Distribution Plant (349)	0	0	0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>941,593</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>941,593</b>
Common Utility Plant Allocated to Water Department	0	0	0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>941,593</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	4,532	<b>4,532</b>	1
February	0	0	4,088	<b>4,088</b>	2
March	0	0	4,418	<b>4,418</b>	3
April	0	0	4,504	<b>4,504</b>	4
May	0	0	4,906	<b>4,906</b>	5
June	0	0	5,509	<b>5,509</b>	6
July	0	0	5,785	<b>5,785</b>	7
August	0	0	5,444	<b>5,444</b>	8
September	0	0	5,394	<b>5,394</b>	9
October	0	0	5,054	<b>5,054</b>	10
November	0	0	4,746	<b>4,746</b>	11
December	0	0	4,363	<b>4,363</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>58,743</b>	<b>58,743</b>	
Less: Water sold				53,460	13
Volume pumped but not sold				<b>5,283</b>	14
Volume sold as a percent of volume pumped				<b>91%</b>	15
Volume used for water production, water quality and system maintenance				552	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				84	18
Total volume not sold but accounted for				<b>636</b>	19
Volume pumped but unaccounted for				<b>4,647</b>	20
Percent of water lost				<b>8%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				260	24
Date of maximum: 7/11/2005					25
Cause of maximum:					26
FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				90	27
Date of minimum: 11/20/2005					28
Total KWH used for pumping for the year				98,355	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
7 WEST DEERFIELD STREET	WELL 1	526	8	576,000	Yes	<b>1</b>
401 WASHBURN ROAD	WELL 3	865	12	504,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	1	3	1
Location	WEST DEERFIELD STREET	401 WASHBURN ROAD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	CTW	GOULDS	5
Year Installed	1981	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	8
Pump Motor or Standby Engine Mfr	GE	FORD	10
Year Installed	1965	1997	11
Type	NATURAL GAS	NATURAL GAS	12
Horsepower	30	83	13

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	52		6
Total capacity in gallons (actual)	660,000		7
<b>WATER TREATMENT PLANT</b>			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,501	0	0	0	3,501	1
M	D	6.000	26,363	0	0	0	26,363	2
M	D	8.000	29,523	0	0	0	29,523	3
P	D	8.000	1,580	0	0	0	1,580	4
M	D	10.000	4,805	0	0	0	4,805	5
P	D	10.000	2,918	0	0	0	2,918	6
M	D	12.000	4,539	0	0	0	4,539	7
Total Within Municipality			73,229	0	0	0	73,229	
M	D	12.000	2,489	0	0	0	2,489	8
Total Outside of Municipality			2,489	0	0	0	2,489	
Total Utility			75,718	0	0	0	75,718	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	47	0	0	0	47		1
M	0.750	300	0	0	0	300		2
M	1.000	378	0	0	0	378	3	3
L	1.000	3	0	0	0	3		4
M	1.500	12	0	0	0	12		5
M	2.000	11	0	0	0	11		6
L	8.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
M	10.000	1	0	0	0	1		9
L	10.000	1	0	0	0	1		10
<b>Total Utility</b>		<b>755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>755</b>	<b>3</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	850	159	143	0	<b>866</b>	0	<b>1</b>
1.000	22	1	0	0	<b>23</b>	0	<b>2</b>
1.500	14	0	0	0	<b>14</b>	0	<b>3</b>
2.000	10	0	0	0	<b>10</b>	0	<b>4</b>
3.000	1	0	0	0	<b>1</b>	0	<b>5</b>
4.000	4	0	0	0	<b>4</b>	0	<b>6</b>
<b>Total:</b>	<b>901</b>	<b>160</b>	<b>143</b>	<b>0</b>	<b>918</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	756	48	5	6	0	51	<b>866</b>	<b>1</b>
1.000	0	12	3	2	0	6	<b>23</b>	<b>2</b>
1.500	0	5	2	2	0	5	<b>14</b>	<b>3</b>
2.000	0	2	3	1	0	4	<b>10</b>	<b>4</b>
3.000	0	0	0	1	0	0	<b>1</b>	<b>5</b>
4.000	0	0	0	2	0	2	<b>4</b>	<b>6</b>
<b>Total:</b>	<b>756</b>	<b>67</b>	<b>13</b>	<b>14</b>	<b>0</b>	<b>68</b>	<b>918</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	3	0	0	0	3	1
Within Municipality	152	3	3	0	152	2
<b>Total Fire Hydrants</b>	<b>155</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>155</b>	
<b>Flushing Hydrants</b>						
	19	0	0	0	19	3
<b>Total Flushing Hydrants</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	120
Number of distribution system valves end of year:	410
Number of distribution valves operated during year:	250

---

## WATER OPERATING SECTION FOOTNOTES

---

### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

OTHER WATER REVENUE (474) - RETURN ON NET INVESTMENT IN METERS CHARGED TO SEWER DEPARTMENT WAS CALCULATED BY TAKEING 7% RETURN ON 50% OF THE METER BASE.

---

### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

OPERATION SUPPLIES AND EXPENSES (641) - INCREASE DUE TO ADDITIONAL TESTING, CHANGING LOCKS ON FACILITIES AND GENERAL COST INCREASES.

ADMINISTRATIVE AND GENERAL SALARIES (920) - AND OFFICE SUPPLIES AND EXPENSES (921) - IN PRIOR YEARS AMOUNTS HAVE BEEN REPORTED IN 920 WHEN ACTUALLY THEY SHOULD HAVE BEEN REPORTED IN 921.

OUTSIDE SERVICES EMPLOYED (923) - THIS INCREASE WAS CAUSED BY SAFETY TRAINING AND ADDITIONAL STUDIES DONE FOR THE WATER UTILITY.

---

### Taxes (Acct. 408 - Water) (Page W-06)

#### General footnotes

OTHER - THIS PAYMENT WAS TO CORRECT UNDERPAYMENTS FROM PRIOR YEARS

---

### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

TRANSMISSION AND DISTRIBUTION MAINS (343) - THE ADDITION AND RETIREMENT IN THIS ACCOUNT ARE FOR REPLACEMENT OF VALVES ON WASHBURN.

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

TRANSMISSION AND DISTRIBUTION MAINS (343) - THE RETIREMENTS IN THIS ACCOUNT ARE FOR REPLACEMENT OF VALVES.

---

### Meters (Page W-19)

#### General footnotes

METERS ARE NOT TESTED, THE VILLAGE HAS A POLICY OF REPLACING METERS ON A PSC APPROVED TIME TABLE.

NO STATION METERS ARE TEST ON A 5 YEAR SCHEDULE.

If Tested During Year column total is zero, please explain.

SEE ITEM #1

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

NO TESTED ON FIVE YEAR CYCLE

---

**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	629,371		<b>1</b>
<b>Total Sewage Operating Revenues</b>	<b>629,371</b>	<b>0</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	0		<b>2</b>
Servicing of Customers Lateral (632)	0		<b>3</b>
Sale of Fertilizer (633)	0		<b>4</b>
Rent from Sewerage Properties (634)	0		<b>5</b>
Miscellaneous Operating Revenues (635)	6,405		<b>6</b>
Amortization of Construction Grants (636)	0		<b>7</b>
<b>Total Other Operating Revenues</b>	<b>6,405</b>	<b>0</b>	
<b>Total Operating Revenues</b>	<b>635,776</b>	<b>0</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	83,056		<b>8</b>
Maintenance Expenses (831-834)	25,709		<b>9</b>
Customer Accounting & Collection Expenses (840-843)	24,925		<b>10</b>
Administrative and General Expenses (850-857)	64,176		<b>11</b>
<b>Total Operation and Maintenance Expenses</b>	<b>197,866</b>	<b>0</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	201,148		<b>12</b>
Amortization Expense (404)	0		<b>13</b>
Taxes (408)	6,470		<b>14</b>
<b>Total Other Operating Expenses</b>	<b>207,618</b>	<b>0</b>	
<b>Total Operating Expenses</b>	<b>405,484</b>	<b>0</b>	
<b>NET OPERATING INCOME</b>	<b>230,292</b>	<b>0</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	0	0	0	1
Commercial Revenues	0	0	0	2
Industrial Revenues	0	0	0	3
Revenues from Public Authorities	0	0	0	4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	735	37,765	496,415	5
Commercial Revenues	66	5,330	71,050	6
Industrial Revenues	13	3,458	37,513	7
Revenues from Public Authorities	8	1,569	24,393	8
<b>Total Measured Service to General Customers (622)</b>	<b>822</b>	<b>48,122</b>	<b>629,371</b>	
Service to Public Authorities (623)	0	0	0	9
Service to Other Systems (624)	0	0	0	10
Other Sewerage Service (625)	0	0	0	11
Interdepartmental Service (626)	0	0	0	12
<b>Total Sewage Operating Revenues</b>	<b>822</b>	<b>48,122</b>	<b>629,371</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	0	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Customers Forfeited Discounts (631)</b>	<b>0</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE	0	3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE	0	4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE	0	5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
GAIN ON SALE OF SURPLUS EQUIPMENT	5,800	6
MISC. MONITORING OF INDUSTRIAL CUSTOMERS	605	7
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>6,405</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE	0	8
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	



**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	33,168	1
Power and Fuel for Pumping (821)	21,786	2
Power and Fuel for Aeration Equipment (822)	0	3
Chlorine (823)	0	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	0	6
Other Chemicals for Sewage Treatment (826)	0	7
Other Operating Supplies and Expenses (827)	27,308	8
Transportation Expenses (828)	794	9
Rents (829)	0	10
<b>Total Operation Expenses</b>	<b>83,056</b>	<b>0</b>
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	9,161	11
Maintenance of Collection System Pumping Equipment (832)	1,146	12
Maintenance of Treatment and Disposal Plant Equipment (833)	8,301	13
Maintenance of General Plant Structures and Equipment (834)	7,101	14
<b>Total Maintenance Expenses</b>	<b>25,709</b>	<b>0</b>
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	24,925	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	0	17
Uncollectible Accounts (843)	0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>24,925</b>	<b>0</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	0	19
Office Supplies and Expenses (851)	5,926	20
Outside Services Employed (852)	13,158	21
Insurance Expense (853)	9,861	22
Employees Pensions and Benefits (854)	22,917	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)	0	<b>24</b>
Miscellaneous General Expenses (856)	12,314	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>64,176</b>	<b>0</b>
<b>Total Operation and Maintenance Expenses</b>	<b>197,866</b>	<b>0</b>

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>
Social Security		5,266	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,204	2
PSC Remainder Assessment		0	3
Other (specify):			
<b>Total tax expense</b>		<b>6,470</b>	<b>0</b>

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)		0	1
Franchises and Consents (302)		0	2
Miscellaneous Intangible Plant (303)		0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)		0	4
Structures and Improvements (311)		0	5
Service Connections, Traps, and Accessories (312)		0	6
Collecting Mains and Accessories (313)		36,757	7
Interceptor Mains and Accessories (314)		75	8
Force Mains (315)		0	9
Other Collecting System Equipment (316)		0	10
<b>Total Collection System</b>	<b>0</b>	<b>36,832</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)		0	11
Structures and Improvements (321)		0	12
Receiving Wells (322)		0	13
Electric Pumping Equipment (323)		0	14
Other Power Pumping Equipment (324)		0	15
Miscellaneous Pumping Equipment (325)		0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)		0	17
Structures and Improvements (331)		120	18
Preliminary Treatment Equipment (332)		1,843	19
Primary Treatment Equipment (333)		0	20
Secondary Treatment Equipment (334)		7,338	21
Advanced Treatment Equipment (335)		0	22
Chlorination Equipment (336)		105	23
Sludge Treatment and Disposal Equipment (337)		105	24
Plant Site Piping (338)		180	25
Flow Metering and Monitoring Equipment (339)		15	26

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Service Connections, Traps, and Accessories (312)	0	0	0	6
Collecting Mains and Accessories (313)	0	1,578,009	1,614,766	7
Interceptor Mains and Accessories (314)	0	226,830	226,905	8
Force Mains (315)	0	0	0	9
Other Collecting System Equipment (316)	0	0	0	10
<b>Total Collection System</b>	<b>0</b>	<b>1,804,839</b>	<b>1,841,671</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)	0	0	0	11
Structures and Improvements (321)	0	0	0	12
Receiving Wells (322)	0	0	0	13
Electric Pumping Equipment (323)	0	86,784	86,784	14
Other Power Pumping Equipment (324)	0	0	0	15
Miscellaneous Pumping Equipment (325)	0	4,495	4,495	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>91,279</b>	<b>91,279</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)	0	21,672	21,672	17
Structures and Improvements (331)	25,000	1,556,532	1,531,652	18
Preliminary Treatment Equipment (332)	0	1,282,302	1,284,145	19
Primary Treatment Equipment (333)	0	0	0	20
Secondary Treatment Equipment (334)	426	1,447,396	1,454,308	21
Advanced Treatment Equipment (335)	0	0	0	22
Chlorination Equipment (336)	0	321,707	321,812	23
Sludge Treatment and Disposal Equipment (337)	0	355,987	356,092	24
Plant Site Piping (338)	0	575,790	575,970	25
Flow Metering and Monitoring Equipment (339)	0	54,480	54,495	26

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)		0	27
Other Treatment and Disposal Plant Equipment (341)		30	28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>9,736</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)		0	29
Structures and Improvements (371)		0	30
Office Furniture and Equipment (372)		0	31
Computer Equipment (372.1)		1,265	32
Transportation Equipment (373)		16,649	33
Other General Equipment (379)		2,036	34
Other Tangible Property (390)		0	35
<b>Total General Plant</b>	<b>0</b>	<b>19,950</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>66,518</b>	
Common Utility Plant Allocated to Sewer Department		0	36
<b>Total utility plant in service</b>	<b>0</b>	<b>66,518</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Outfall Sewer Pipes (340)	0	0	0	27
Other Treatment and Disposal Plant Equipment (341)	0	119,584	119,614	28
<b>Total Treatment and Disposal Plant</b>	<b>25,426</b>	<b>5,735,450</b>	<b>5,719,760</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)	0	0	0	29
Structures and Improvements (371)	0	47,550	47,550	30
Office Furniture and Equipment (372)	0	19,613	19,613	31
Computer Equipment (372.1)	0	61,627	62,892	32
Transportation Equipment (373)	0	18,453	35,102	33
Other General Equipment (379)	0	181,332	183,368	34
Other Tangible Property (390)	0	0	0	35
<b>Total General Plant</b>	<b>0</b>	<b>328,575</b>	<b>348,525</b>	
<b>Total utility plant in service directly assignable</b>	<b>25,426</b>	<b>7,960,143</b>	<b>8,001,235</b>	
Common Utility Plant Allocated to Sewer Department	0	0	0	36
<b>Total utility plant in service</b>	<b>25,426</b>	<b>7,960,143</b>	<b>8,001,235</b>	

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26



**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	0	0	0
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	0	0	0
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<u>0</u>	<u>0</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<u><u>0</u></u>	<u><u>0</u></u>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
-------------------------	------------------------------	-------------------------	-----------------------------	---	---	-----------------------	--

NONE

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
4.000	0	0	0	1,039	<b>1,039</b>	<b>1</b>
6.000	0	0	0	2,000	<b>2,000</b>	<b>2</b>
8.000	0	0	0	60,029	<b>60,029</b>	<b>3</b>
10.000	0	0	0	7,321	<b>7,321</b>	<b>4</b>
12.000	0	0	0	8,862	<b>8,862</b>	<b>5</b>
<b>Total Utility</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,251</b>	<b>79,251</b>	

---

## SEWER OPERATING SECTION FOOTNOTES

---

NONE